

IRISH UNIVERSITIES ACT, 1908.

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ACCOUNTS of RECEIPTS and EXPENDITURE of UNIVERSITIES and COLLEGES, IRELAND (including the FEE FUND GRANT), for the period to 31st March 1910; together with the REPORT of the COMPTROLLER AND AUDITOR-GENERAL thereon.

*Printed pursuant to Act 8 Edw. 7. c. 38. s. 7 (6).*

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*Ordered, by The House of Commons, to be Printed,  
15 November 1910.*

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1911.

THE NATIONAL UNIVERSITY OF IRELAND.

Account of Receipts and Payments for the period ended 31st March 1940

Drastic Account

Receipts

	£	s	d		£	s	d
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Endowment charged on Irish Church Funds [16. 2s. 6d. Vict., &c. 19, and 8 Guineas 3s. 6d.]	-	-	-	£100	0	0	
Less Income Tax	-	-	-	201. 1s. 4d.			
					4,776	0	0
Total	-	-	-	100	0	0	
Miscellaneous	-	-	-	-	1	0	0

£4,776 0 0

Payments

	£	s	d
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Administration —			
Office Salaries and Allowances	-	-	-
Travelling Expenses, etc., of Members of Senate, for Machinery, Painting, &c.	-	-	-
Office Judicial Expenses	-	-	-
Maintenance of Buildings, Stores, &c. —			
Upkeep and Repair of Buildings and Grounds	-	-	-
Expeditions —			
Travelling Expenses, etc., of Trustees and Super- intendents	-	-	-
Petty Expenses of Trustees, Superintendents, &c.	-	-	-
Total Payments	-	-	-
Balance on 31st March 1940	-	-	-

£4,776 0 0

Current Account—Rd

For Drift Grant

Account of the Balance of the Grant from the Drift Fund for the period from 1st November 1939 to 31st March 1940

Receipts

	£	s	d
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Balance on 1st November 1939 —			
In hands of the University	-	-	-
In hands of Irish Government	-	-	-
Interest on Deposit	-	-	-
	£1,000	10	0

Payments

	£	s	d
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Expenditure during period	-	-	-
Balance on 31st March 1940	-	-	-
	£1,000	10	0
	£1,000	10	0

\* Including £1,000 by Rd in hands of the Irish Government.

Joseph McGrath, Registrar

I certify that these Accounts have been examined under my direction, and are correct.

George O'Connor, Auditor General

THE QUEEN'S UNIVERSITY OF BELFAST

Statement of Receipts and Payments for period ended 31st March 1910

INCOME ACCOUNT

RECEIPTS.	£	s	d	PAYMENTS.	£	s	d
Balances on 1st October 1909:—							
General Account:—							
Balance in Bank . . . . .	260	9	10	Administration:—			
Cash in hand . . . . .	18	18	4	Salaries of President and Officers . . . . .	1,070	0	0
Private Endowment Scholarships . . . . .	242	18	9	Printing, Stationery, and Advertising . . . . .	177	0	0
	<b>Total Balance</b>	<b>1,000</b>	<b>18</b>	Postage . . . . .	52	0	0
Preliminary Grants . . . . .	8,000	0	0	Insurance (General and Employees' Accidents) . . . . .	3	19	0
	<b>£</b>	<b>s</b>	<b>d</b>	Students' Representative Council . . . . .	78	0	0
Balances of sums from Consolidated Fund in respect of Queen's College, Belfast, for September Quarter 1909 . . . . .	1,624	17	10	Maintenance of Buildings, Service, &c. . . . .			
Less Income Tax . . . . .	47	19	8	Repairs and Maintenance of Buildings . . . . .	31	0	80
	<b>1,576</b>	<b>18</b>	<b>2</b>	Wages of Porters and Servants . . . . .	643	0	0
Endowment charged on Irish Church Funds (at £ 400 Rent, £ 50 and £ 500 S. & C. &c.) . . . . .	5,000	0	0	Cleaning . . . . .	478	14	10
Less Income Tax . . . . .	891	15	4	Lighting and Heating . . . . .	896	18	1
	<b>4,108</b>	<b>6</b>	<b>6</b>	Water . . . . .	24	0	0
Income from Endowments:—				Teaching and Examination:—			
University Endowments . . . . .	990	0	6	Salaries of Professors and Lecturers . . . . .	9,002	7	7
Private Endowments . . . . .	923	15	0	Laboratory and Departmental Expenses (including Library) . . . . .	626	17	00
	<b>1,913</b>	<b>15</b>	<b>6</b>	Fees of External Examiners . . . . .	18	22	0
Carried forward . . . . .	<b>17,000</b>	<b>18</b>	<b>6</b>	Pension Fund . . . . .	1,880	0	0
	<b>£</b>	<b>s</b>	<b>d</b>	Scholarships, Prizes, &c. . . . .			
	<b>Carried forward</b>	<b>16,820</b>	<b>18</b>	General Fund . . . . .	620	15	0
				Private Endowment Scholarships . . . . .	108	0	0
				B.U.I. Scholarships . . . . .	620	35	0

THE QUEEN'S UNIVERSITY OF BELFAST—cont.

GENERAL ACCOUNT—cont.

DESCRIPTION.	<i>d.</i>	<i>s.</i>	<i>d.</i>
Brought forward . . . . .	17,269	12	4
University Fees—			
Registration . . . . .	626	12	0
Enrolment . . . . .	206	0	0
Graduation . . . . .	100	0	0
Class Fees . . . . .	1,049	17	0
R.U.I. Scholarships—			
Cash to pay Scholarships . . . . .	1,200	0	0
Interest allowed by Bank . . . . .	0	0	18
Miscellaneous—			
Deposits—Chemistry . . . . .	56	0	0
Library . . . . .	56	0	0
Interest allowed by Bank . . . . .	51	0	7
Dividend on 4,000 £100 Bonds—Canada . . . . .	0	0	0
Proceeds sale of 4,000 £100 Bonds—Canada . . . . .	500	0	7
Subscription towards Athlete Fund . . . . .	16	0	0
Postage . . . . .	1	0	0
" McNamee Fund" . . . . .	50	1	1
Received for use of Buildings . . . . .	26	0	0
Postage and . . . . .	0	0	0
Queen's College . . . . .	0	0	0
	<hr/> <u>226,541</u>	<u>5</u>	<u>7</u>

DESCRIPTION.	<i>d.</i>	<i>s.</i>	<i>d.</i>
Brought forward . . . . .	14,269	15	8
Miscellaneous—			
Deposits repaid—Chemistry . . . . .	67	10	0
Library . . . . .	46	0	0
Telephone . . . . .	46	0	0
Grant to Yorkhill Club . . . . .	10	0	0
Queen's College . . . . .	36	10	0
Banquet . . . . .	107	10	0
Grounds . . . . .	27	0	0
Land and Buildings—			
New Buildings and Improvements . . . . .	1,223	20	0
Planters and Fittings . . . . .	328	1	0
Capital Accrued—			
Surplus Income transferred to . . . . .	1,000	0	0
Balance on 31st March 1940—			
General Account—	<i>d.</i>	<i>s.</i>	<i>d.</i>
Balance in Bank . . . . .	5,458	0	10
Cash in hand . . . . .	22	0	0
Private Employment Scholarships . . . . .	450	0	0
R.U.I. Scholarships . . . . .	1,097	0	0
" McNamee Fund" . . . . .	65	1	1
	<hr/> <u>7,000</u>	<u>0</u>	<u>10</u>
	<hr/> <u>226,541</u>	<u>5</u>	<u>7</u>

## Burnie Library

Reserves	Securities (Nominal Values)						Cash	Reserves					
	A	B	C	D	E	F		G	H	I	J	K	L
Balance on 1st October 2009 :-													
Mosgrave Chair of Pathology	-	8,000	0	0									
Holden Scholarship in Pathology	-	8,000	0	0									
Primer Scholarship	-	-	2,000	12	0								
Porter Scholarship	-	-	2,000	7	7								
Reilly Scholarship	-	-	6,775	0	0								
Blayney Scholarship	-	-	1,145	18	18								
Pelham Scholarship	-	-	1,000	0	0								
Mosgrave Scholarship	-	-	700	0	0								
General Account	-	-	870	18	11								
<b>Surplus Reserve transferred from:-</b>													
General Reserve Account	-	-	-	3,000	0	0							
Personnel Fund	-	-	-	240	11	0							
<b>Securities purchased :-</b>													
General Fund	-	-	-	8,000	0	0							
Personnel Fund	-	-	-	800	0	0							
<b>Proceeds of sale of Securities :-</b>													
General Account	-	-	-	-	350	18	0						
	<b>£80,000</b>	<b>11</b>	<b>19</b>	<b>£800</b>	<b>0</b>	<b>1</b>							
	<b>£80,000</b>	<b>11</b>	<b>19</b>	<b>£800</b>	<b>0</b>	<b>1</b>							

Section Four

Resources	A	B	C	Parliament	A	B	C
Balance as 1st October 1909 -	-	-	-	Transfers	-	-	-
Borrowings (Annual Interest Charge)	-	-	-	Amount transferred to Capital for Investment	-	-	-
Interest allowed by Bank	-	-	-	Balance as 31st March 1910 -	-	-	-
	<b>£1,200</b>	<b>10</b>	<b>10</b>		<b>£1,200</b>	<b>10</b>	<b>10</b>
	<b>£1,200</b>	<b>10</b>	<b>10</b>		<b>£1,200</b>	<b>10</b>	<b>10</b>

THE QUEEN'S UNIVERSITY OF BELFAST—cont.

THE FRESH GRANT

Statement of the Balance of the Grant from the Fresh Grant for the period from 1st November 1899 to 31st March 1910.

RECEIPTS.	PATERSON.
Balances on 1st November 1899.—	£    s    d
In hands of University . . . . .	1 11 7
In hands of Irish Government . . . . .	3,000 1 0
Interest on Deposits . . . . .	28 8 8
 <hr/>	
Expenditure of Governing Body.—	£    s    d
General Amalgamation . . . . .	30 0 0
Printing, Postage, Stationery, and Incidental Expenses . . . . .	150 7 7
 <hr/>	
Provision of Department.—	
Department of Physiology and Pathology . . . . .	279 6 8
Department of Physics . . . . .	171 4 6
Zoology . . . . .	150 15 8
School of Classical Archaeology . . . . .	60 0 0
Department of Anatomy . . . . .	25 0 0
" Botany . . . . .	20 1 11
" Geology . . . . .	50 10 0
 <hr/>	
*Balance on 31st March 1910 . . . . .	£3,000 18 8
 <hr/>	
	£3,000 18 8

\* Including £100/- for 1st November 1899.

Wm. Crawford,  
Honorary Treasurer.  
John Green,  
Treasurer.

I certify that these Accounts have been examined under my direction, and are correct.  
 Examined,  
C. W. A. Phillips.

John A. Lampre,  
Comptroller and Auditor General.

## UNIVERSITY COLLEGE, DUBLIN.

Account of Receipts and Payments for the period ended 31st March 1919.

## Income Account.

RECEIPTS.	£	s	d		EXPENSES.	£	s	d
Parliamentary Grant	10,000	0	0		Administration —			
Fees	8,821	0	0		Salaries and Allowances	924	13	0
Miscellaneous —					Wages of Office Staff	100	19	0
Bank Interest	76	11	0		Traveling Expenses of Governing Body	2	10	0
Sundry receipts	22	0	0		Printing, Stationery, and Advertising	67	8	0
					Office Financial Expenses	88	10	0
					Maintenance of Buildings, Services, etc. —			
					Rates and Taxes and Insurance	146	11	0
					Repairs and Maintenance of Buildings	120	0	0
					Trigals of Pictures, Etc.	218	0	0
					Heating and Lighting	39	7	0
					Miscellaneous	60	9	10
					Teaching and Examination —			
					Salaries of Professors, Lecturers, and Librarians	1,646	5	0
					Salaries of Assistants and Demonstrators	327	15	0
					Expenses of Librarians, Laboratories, and Museums	406	11	11
					Examination Expenses	17	11	0
					Incidental Expenses	4	0	0
					Scholarships, Prizes, Etc. —			
					General Fund	170	0	0
					Prize	0	0	0
					Miscellaneous —			
					Grants to Student Societies	20	0	0
					Residues	18	0	0
					Balances on 31st March 1919 —	12,576	19	0
						8,018	22	21
					Amounts £ 0 0	67,000	0	0

## UNIVERSITY COLLEGE, DUBLIN—cont.

CASH BOOKS.

RE.

PARSONS LONDONER

20

THE FIFTH STATE.

STATEMENT OF THE BALANCE OF THE CHARTER FROM THE YEN FIFTH FOR THE PERIOD FROM 1st NOVEMBER 1899 TO 31st MARCH 1900.

RECEIPTS.	£	£	£	PAYMENTS.	£	£	£
BALANCE ON 1st NOVEMBER 1899 —				PROVISIONS OF EXPENSES —			
In hands of College . . . . .	312	17	11	Department of Experimental Physics . . . . .	68	11	6
In hands of Irish Government . . . . .	2,868	1	9	" Physiology . . . . .	188	96	6
Interest on Deposits . . . . .	16	2	11	" Pathology and Zoology . . . . .	47	18	11
				" Pathology and Bacteriology . . . . .	252	18	6
				" Engineering . . . . .	69	18	6
				" Geology . . . . .	66	18	6
				" Balance on 31st March 1900 . . . . .	1,862	17	11
	<u>£1,862</u>	<u>17</u>	<u>11</u>		<u>£1,862</u>	<u>17</u>	<u>11</u>

\* Including £100 11s. 7d. in hands of Irish Government.

DANIEL J. Gaffey, President.

I certify that these accounts have been examined under my direction, and are correct.

Examined,  
C. W. A. Treloar.John A. Grove,  
Comptroller and Auditor General.

**UNIVERSITY EXPENSES, 1910.**  
Account of Receipts and Expenditure for the period ended the March 1910.

	RECEIPTS.	EXPENSES.
Balances on 1st October 1909	—	397 6 2
Parliamentary Grants	—	38,900 0 0
Balances of fees from Consolidated Fund in respect of Queen's College, Cork, for September Quarter 1909	1,654 17 00	
<i>Less Income Tax</i>	56 9 4	
	1,600 0 0	
Income from Subscriptions	—	18 1 0
College Fees and Fines	—	170 0 0
Cash Fees	—	2,872 10 0
Miscellaneous —		
Library Deposits	—	12 0 0
Bursary Deposits	—	6 0 0
	41,600 0 0	
Balances on 31st March 1910	—	413,900 0 0

413,900 0 0

**CAPITAL ACCOUNTS.**

	BALANCES (Nominal Value).	BALANCES (Nominal Value).
Balances on 1st October 1909 —		
Charles Metal Fund	—	120 0 0
Bursary Fund	—	1,040 17 0
	1,160 17 0	
By Persons (Annual Person Charge) —	—	1,000 0 0
	1,000 0 0	
Balances on 31st March 1910 —		
Charles Metal Fund	—	120 0 0
Bursary Fund	—	1,040 17 0
	1,160 17 0	

	RECEIPTS.	EXPENSES.
By Persons (Annual Person Charge) —	—	1,000 0 0
	1,000 0 0	
By Persons	—	600 14 00
Balances on 31st March 1910	—	600 14 00
	600 14 00	

UNIVERSITY COLLEGE, COKE—*contd.*

## For Poor Classes.

Amount of the Balance of the Glazier from the Poor Fund for the period from 1st November 1899 to 31st March 1910.

RECEIPTS.				PARISHES			
	£	s	d		£	s	d
Balances at 1st November 1899 —							
In kind of College	—	—	—	—	15	0	0
In kind of Drs. (Committee)	—	—	—	—	2,000	0	0
Interest on Deposits	—	—	—	—	50	0	0
	<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
	£2,050	0	0		£2,050	0	0

  

Expenditure of Drs. Committee, April 1st to Mar. 31st, according to College General Account, 1909/10 & 1910/11.	(5)
Buildings and Equipment —	
Pathological Department	—
Art Class Rooms and Boxes for Lady Students	—
Book-cases and Boxes for Library	—
Furniture of Library, etc.	—
Workshops	—
Expenses of Governing Body —	
Clerical Assistant	—
Printing, Postage, Stationery, and incidental Expenses	—
Experiments	—
*Balance at 31st March 1910	—
	<hr/>
	£2,050 0 0

\* In kind of Drs. Committee, April 1st to Mar. 31st, according to College General Account, 1909/10 &amp; 1910/11.

Signed C. A. Winstle, President

I certify that these Accounts have been examined under my direction, and are correct.  
 Enclosed,  
 C. A. Winstle

John A. Keage,  
 Comptroller and Auditor General.

## UNIVERSITY COLLEGE, GALWAT.

ANNUAL STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31ST MARCH 1910.

## INCOME AND EXPENSES

RECEIPTS.		PAYMENTS.	
	£	£	£
	s	s	s
Balance on 1st October 1909	-	-	-
Parliamentary Grant	-	-	-
Balance of sum from Consolidated Fund in respect of Queen's College, Galway, for Re-education Quarter, 1909	1,094	17	00
Less Income Tax	11	00	
	<hr/>	<hr/>	<hr/>
Income from Endowments	-	-	47 18 0
College Fees	-	-	64 18 0
Class Fees	-	-	1,027 10 0
Miscellaneous (—)			
Library Deposits	-	-	0 0 0
Calendars etc.	-	-	11 4 0
	<hr/>	<hr/>	<hr/>
Income Tax (Reduction not paid over to Inland Revenue)	81	7	0
	<hr/>	<hr/>	<hr/>
	20,000	10	0
	<hr/>	<hr/>	<hr/>
Balance on 31st March 1910	-	-	-
	<hr/>	<hr/>	<hr/>
	20,000	10	0

## UNIVERSITY COLLEGE, GALWAY—cont.

## GENERAL ACCOUNTS.

	SOCIETY (Nominal Value) £   s   d	SOCIETY (Nominal Value) £   s   d
Balance on 1st October 1909—		
Endowment Fund . . . . .	100 0 0	100 0 0
Mayo Fund . . . . .	1,122 15 0	1,122 15 0
Dr. and Mrs. Brown's Fund . . . . .	1,200 0 0	1,200 0 0
	<b>£3,371 15 0</b>	<b>£3,371 15 0</b>
By Revenue (Annual Pensions Charged) . . . . .	400 0 0	
	<b>400 0 0</b>	
Balance on 31st March 1910—		
Endowment Fund . . . . .	100 0 0	100 0 0
Mayo Fund . . . . .	1,122 15 0	1,122 15 0
Dr. and Mrs. W. A. Brown's Fund . . . . .	1,200 0 0	1,200 0 0
	<b>£3,371 15 0</b>	<b>£3,371 15 0</b>

## PENSION FUND.

RECEIPTS	£   s   d
By Revenue (Annual Pension Charge) . . . . .	400 0 0
	<b>400 0 0</b>

## PAYMENTS

PAYMENTS	£   s   d
By Pensions . . . . .	2 0 0
.. Balance on 31st March 1910 . . . . .	307 0 0
	<b>£309 0 0</b>

## FOR THIS QUARTER

Accruey of the Balance of the Society from the Pensions Fund for the period from 1st November 1909 to 31st March 1910

RECEIPTS	£   s   d	PAYMENTS	£   s   d
Balance on 1st November 1909—			
In hands of College . . . . .	29 17 4		29 17 4
In hands of Irish Government . . . . .	2,070 4 0		2,070 4 0
Interest on Deposits . . . . .	29 18 14		
	<b>£2,370 0 0</b>		<b>£2,370 0 0</b>
Expenditure during period . . . . .			29 17 4
Balance on 31st March 1910 . . . . .	2,322 0 0		
	<b>£2,322 0 0</b>		<b>£2,322 0 0</b>

\* Including £2,322 0 0 in hands of Irish Government

John Andrew, President

I certify that these Accounts have been examined under my direction, and are correct.

Examined,

C. W. A. Trollope

John A. Keppie,  
Comptroller and Auditor General

UNIVERSITIES AND COLLEGES, IRELAND, ACCOUNTS  
(INCLUDING THE FEE FUND GRANT).

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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

(1) These are the first accounts rendered under the provisions of the Irish Universities Act, 1908, and have been examined in my Department in accordance with the terms of section 7 (6) of that Act.

*Receipts.*

(2) The balances standing to credit of the three Queen's Colleges on 30th September, 1909, have been duly brought to account in the Accounts rendered by the reconstituted University and Colleges.

(3) From the Consolidated Fund, Queen's University, Belfast, University College, Cork, and University College, Galway, each received a sum of 1,654*l.* 17*s.* 10*d.*, being the final payment for the Quarter ended 30th September, 1909, under section 12 of Act, 8 & 9 Vict. cap. 66.

(4) From Class IV., Vote 13A, 9,000*l.* was received by Queen's University, Belfast, 10,000*l.* by University College, Dublin, 10,000*l.* by University College, Cork, and 6,000*l.* by University College, Galway.

As in the case of the Queen's Colleges, these grants under section 7 (2) of the Act, as specified in Part I. of the Third Schedule, have been treated as Grants in Aid with unexpended balances not subject to surrender. This appears to me correct, but I am addressing a communication to the Treasury on the subject, suggesting that a note to that effect should in future be inserted in the Estimates.

(5) From the Endowment charged on Irish Church Funds formerly paid to the Royal University, Ireland, 5,000*l.* each was received by Queen's University, Belfast, and the National University, Ireland.

(6) From the funds of the Royal University, Ireland, a sum of 1,700*l.* was allocated to Queen's University, Belfast, by the Dublin and Belfast Commissioners, to discharge the liability of the Royal University in respect of prizes, etc., awarded to Belfast students.

(7) The amount of students' fees formerly appropriated as equivalent remuneration to the Professors of the Queen's Colleges is now included in the income of the several Universities and Colleges.

(8) The remaining receipts are, as detailed in the various Accounts, in respect of Income from Endowments, Fees, Fines, Interest on Deposits, etc.

*Payments.*

(9) The payments are of the same general character as those previously charged in the Accounts of the Queen's Colleges and the Royal University, Ireland, and include various liabilities of those bodies met and discharged in accordance with the provisions of section 7 (5) of the Universities Act. Payments are fully detailed in the foregoing Accounts.

(10) No expenditure appears in respect of the purchase of land and the providing or improving necessary buildings and equipment under section 7 (3) of the Act.

*Pension Funds.*

(11) From the sums granted for maintenance under the Act, Pension Funds have (except in the cases of the National University, Ireland, and University College, Dublin) been established under the authority of the several Statutes, for the payment of existing pensions (formerly paid out of Class VI., Vote 1.) and of future pensions.

*Capital Accounts.*

(13) The Capital Accounts show the nominal values of securities held by the several bodies on 31st March, 1910, and record transactions in respect of securities bought or sold within the period of the Account and Surplus Income transferred for investment from the General Accounts and the Pension Fund Accounts.

The Pension Funds Accounts show the receipts from General Accounts and payments to pensioners during the period, together with the cash balances on 31st March, 1910.

*Fee Fund Accounts.*

(18) In continuation of Parliamentary Paper 26, April 1910 (121/1910), the Accounts of the Balance of the Fee Fund Grant, under section 8 of the Act, for the period 1st November, 1909, to 31st March, 1910, are appended to the Accounts of the several Universities and Colleges. As stated in my Report appended to the paper quoted, these Accounts were examined by me under the directions of the Treasury.

*John A. Kenipe,*

Comptroller and Auditor General.

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